

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Raymon Brown and Kazuko Suzuki
DOCKET NO.: 05-00567.001-R-1
PARCEL NO.: 46-20-28-201-059

The parties of record before the Property Tax Appeal Board are Raymon Brown and Kazuko Suzuki, the appellants; and the Champaign County Board of Review.

The subject property is improved with an owner-occupied, one-story, single family dwelling with a brick and frame exterior that contains 2,416 square feet of living area. Features of the home include a full basement with 1,642 square feet of finished area, a fireplace, central air conditioning and a two car-attached garage. The dwelling was constructed in 1999. The property is located in Champaign, Champaign Township, Champaign County.

The appellants appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of their appeal. At the outset of the hearing it was established that the appeal was filed after the appellants received notice of the application of a board of review township equalization factor dated February, 3, 2006. The board of review issued a township equalization factor of 1.039 increasing the subject's assessment from \$100,940 to \$104,870.

With respect to the equity argument the appellants submitted two tables containing an array of assessments of homes in their neighborhood. The appellants listed the parcel number, improvement assessment, square foot and assessment per square foot for each property. Those comparables that were improved had dwellings that ranged in size from 2,052 to 5,182 square feet. These properties had improvement assessments that ranged from \$55,290 to \$159,910 or from \$21.95 to \$40.14 per square foot of living area. The subject property had an improvement assessment of \$87,990 or \$36.42 per square foot of living area. Mr. Brown noted that the median of the group was \$30.22 per square foot

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Champaign County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,880
IMPR.:	\$	86,190
TOTAL:	\$	103,070

Subject only to the State multiplier as applicable.

while the subject's improvement assessment was the fifth highest at \$36.42 per square foot of living area.

Mr. Brown indicated that the comparables used in the array were not all one-story style homes like the subject dwelling. He was also of the opinion that approximately 50% of the homes would be the same age as the subject home and 50% of the homes would be a different age than the subject. The appellants' analysis did not contain any descriptive information of the comparables used such as style, age, construction materials and features. Based on this evidence the appellants were of the opinion the subject's improvement assessment should be calculated using the median or \$30.22 per square foot of living area, which would result in an improvement assessment of \$73,012 ($2,416 \times \30.22).

With respect to the market value argument the appellants submitted information on six sales. The comparables were improved with three, one-story dwellings, a 1.5-story dwelling, and two, two-story dwellings. The properties were located within three blocks of the subject and ranged in age from 3 to 9 years old. These homes ranged in size from 2,163 to 2,612 square feet of living area. Each dwelling had central air conditioning, one fireplace and an attached two or three-car garage. These comparables sold from November 2003 to October 2005 for prices ranging from \$212,500 to \$275,500 or from \$87.42 to \$118.65 per square foot of living area. Ms. Suzuki explained the sales were selected based on the date of transaction and location close to the subject's neighborhood. Ms. Suzuki testified she drove by the homes and took photographs of the comparables. The property record cards were submitted with the comparables and were the data source for the dwellings.

The record also indicated the appellants purchased the subject property in August 2000 for a price of \$290,000 or \$120.03 per square foot of living area. Mr. Brown testified the home was listed on the market and was involved in the open house. He asserted the sale was an arm's length transaction. Based on this data Mr. Brown was of the opinion the subject had a fair market value of approximately \$300,000.

During the hearing the appellants indicated that they had received a decision from the Property Tax Appeal Board for the 2003 assessment year. The board of review's representative testified that 2003 was the beginning year of the general assessment period, which included 2005. The new general assessment period for the subject property began in 2007. The Property Tax Appeal Board issued a decision in 2003 under docket number 03-00264.001-R-1. In that appeal the Property Tax Appeal Board reduced the assessment of the subject property to \$94,080 with the improvement having an assessment of \$78,670. The board of review's representative stated a 2004 equalization factor of

1.031 was applied. The board of review's representative stated that in 2005 there was a neighborhood equalization factor placed on the property by the township assessor of 1.0227 and a township equalization factor of 1.039 also applied.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$104,870 was disclosed. The subject's assessment reflects a market value of \$315,778 or \$130.70 per square foot of living area using the 2005 three year median level of assessments for Champaign County of 33.21%. The subject property has an improvement assessment of \$87,990 or \$36.42 per square foot of living area. The board of review submitted a market analysis using three comparables improved with two, one story dwellings and a 1.5 story dwelling. These properties were located within three blocks of the subject property. According to the analysis the dwellings ranged in size from 2,680 to 2,800 square feet and in age from 3 to 5 years. The dwellings were described as having similar features as the subject property. The sales were reported to have occurred from February 2005 to September 2005 for prices ranging from \$290,000 to \$405,000 or from \$108.21 to \$147.92 per square foot of living area. After adjustments the board of review indicated the comparables had adjusted sales prices ranging from \$312,040 to \$377,730. The board of review was of the opinion these sales support the subject's assessment.

With respect to the equity issue the board of review did not dispute the numbers contained in the appellants' analysis. However, the board of review did not agree with the conclusion. The board of review noted that the township assessor used the Illinois Computer Assisted Appraisal System (ICAAS) in assessing all the comparables used by the appellants. The board of review submitted the first page of the ICAAS sheets on the comparables. The board of review's representative was of the opinion that the differences in assessments were due to the subject's finished basement area.

Under cross-examination Mr. Brown noted the MLS sheet disclosed comparable number one sold for a price of \$228,000 or \$85.07 per square foot. Mr. Brown was also of the opinion the \$20,000 land adjustment for comparable number 3 was "light" because the property is on a lake.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds a reduction in the assessment of the subject property is warranted.

The Board finds the subject property is an owner occupied residence that was the subject matter of an appeal before the

Property Tax Appeal Board in 2003 under docket number 03-00264.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$94,080 based on the evidence submitted by the parties. The evidence in the record disclosed that 2003 was the beginning year of the general assessment period, which included 2005 the assessment year at issue. The new general assessment period for the subject property began in 2007. The board of review's representative testified that in 2004 an equalization factor of 1.031 was applied. The board of review's representative also testified that in 2005 there was a neighborhood equalization factor placed on the property by the township assessor of 1.0227 and a board of review township equalization factor of 1.039 applied.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that its 2003 decision should be carried forward to the assessment year at issue subject only to the equalization factors applied for 2004 and 2005. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment to \$103,070 is warranted to reflect the Board's 2003 decision finding plus the application of the equalization factors applied in 2004 and 2005.

Although the ruling above disposes of the appeal, the Property Tax Appeal Board finds it instructive to address the appellants' arguments. In this appeal the appellants argued both assessment inequity and overvaluation. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is not warranted on this basis.

In support of the inequity argument the appellants submitted two tables containing an array of assessments of homes in their neighborhood. The appellants listed the parcel number, improvement assessment, square foot and assessment per square foot for each property. The Board gives this analysis no weight. The record is void of any descriptive characteristics of the comparables used by the appellants. The appellants did not provide information with respect to age, construction, style, features and condition of the comparables. Without this descriptive data the Property Tax Appeal Board is not able to make an informed judgment as to the similarity of the suggested comparables to the subject property. This data is necessary for the Board to determine whether the subject property is being disproportionately assessed in relation to other similar homes or homes with similar market values. Furthermore, the raw data indicates the subject's improvement assessment is within the range established by the comparables. Based on this record the Property Tax Appeal Board finds the appellants have failed to demonstrate with clear and convincing evidence that the subject is being inequitably assessed.

With respect to the market value argument, when market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record demonstrates the subject's assessment as revised herein is reflective of the property's market value.

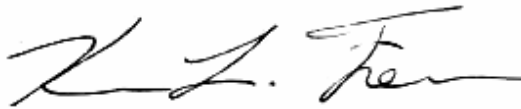
The subject's assessment of \$103,070, after considering the reduction granted above, reflects a market value of \$310,358 or \$128.46 per square foot of living area using the 2005 three year median level of assessments for Champaign County of 33.21%. The record contains nine sales of properties that have various degrees of similarities to the subject. The six comparables improved with one-story dwellings sold from November 2003 to September 2005 for prices ranging from \$228,000 to \$405,000 or from \$85.07 to \$147.92 per square foot of living area. Furthermore the record disclosed the subject property was purchased in August 2000, over four years prior to the assessment date at issue, for a price of \$290,000. The Board finds subject's market value reflected by the revised assessment is supported by the market data in this record.

In conclusion the Board finds that a reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.